

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL and AVERAGE TAX RATE
Tax Year 2016

Income Levels		Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate' ⁴							
		Non-Taxable	Taxable		Less Than 1.0%	1.0% to 1.9%	2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%	9.0% and Above ⁵	
I: Adjusted Gross Income (AGI)												
Under \$50,000*		5,942,469	3,813,419	\$1,509,985	8,034,808	996,500	575,644	131,728	7,706	6,632	2,869	
50,001 to 100,000		377,329	3,196,989	6,119,052	1,057,552	757,430	515,864	903,347	338,444	1,280	401	
100,001 to \$200,000		9,504	2,175,373	13,176,822	42,458	115,516	325,549	1,018,946	583,084	98,745	579	
\$200,001 and over		2,321	1,069,219	50,751,956	5,655	3,468	6,542	88,839	540,089	328,460	98,488	
Total		6,331,623	10,254,999	\$71,557,814	9,140,472	1,872,913	1,423,599	2,142,860	1,469,323	435,118	102,338	
II: AGI Plus Tax Preference Income ¹												
Under \$50,000*		5,942,469	3,813,293	\$1,509,705	8,034,807	996,500	575,644	131,728	7,706	6,508	2,869	
50,001 to 100,000		377,331	3,197,114	6,119,153	1,057,679	757,430	515,976	903,239	338,439	1,280	401	
100,001 to \$200,000		9,504	2,175,666	13,180,487	42,540	115,323	325,659	1,018,933	583,265	98,838	612	
\$200,001 and over		2,319	1,068,926	50,748,470	5,652	3,469	6,580	88,725	540,010	328,331	98,479	
Total		6,331,623	10,254,999	\$71,557,814	9,140,677	1,872,721	1,423,860	2,142,626	1,469,420	434,957	102,361	
III: AGI Less Investment Interest ²												
Under \$50,000*		5,942,909	3,813,539	\$1,510,068	8,035,141	996,727	575,644	131,728	7,706	6,632	2,869	
50,001 to 100,000		377,286	3,198,332	6,122,973	1,057,441	757,791	516,417	903,345	338,902	1,314	408	
100,001 to \$200,000		9,249	2,175,334	13,185,141	41,946	114,868	325,094	1,019,486	583,526	99,048	616	
\$200,001 and over		2,179	1,067,794	50,739,632	5,310	3,236	6,223	87,692	538,474	329,428	99,610	
Total		6,331,623	10,254,999	\$71,557,814	9,139,838	1,872,622	1,423,378	2,142,251	1,468,608	436,422	103,503	
IV: Expanded Income ³												
Under \$50,000*		5,942,908	3,813,413	\$1,509,789	8,035,139	996,727	575,644	131,728	7,706	6,508	2,869	
50,001 to 100,000		377,288	3,198,456	6,122,970	1,057,568	757,791	516,529	903,237	338,898	1,314	407	
100,001 to \$200,000		9,250	2,175,629	13,188,911	42,029	114,675	325,204	1,019,474	583,706	99,141	650	
\$200,001 and over		2,177	1,067,501	50,736,145	5,307	3,266	6,231	87,597	538,392	329,269	99,615	
Total		6,331,623	10,254,999	\$71,557,814	9,140,043	1,872,460	1,423,609	2,142,036	1,468,702	436,232	103,541	

- 1 Tax preference income is reported on FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.
- 2 Interest paid on borrowed money used for capital investments other than mortgages.
- 3 Expanded income is adjusted gross income plus tax preference income less investment expenses.
- 4 Average tax rate is the net tax divided by the income, as defined in the income concept.
- 5 These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.